
WISE COUNTY APPRAISAL DISTRICT
BOARD OF DIRECTOR'S
POLICY MANUAL

INTRODUCTION

As an Appraisal District Director , you participate in governing one of the largest and most progressive property tax systems in the nation. A variety of state laws and rules govern Appraisal District operations.

The Chief Appraiser and the Appraisal District Board of Directors are responsible for ensuring that Appraisal Districts conducts its operations in a fair and efficient manner. As government officials, directors must be responsive to the public and be aware of the laws and principles that apply to their office. This manual is intended to familiarize you with many of these laws and principles.

I. Eligibility Requirements

To be eligible to serve on the board a person must have resided in the appraisal district for at least two years immediately preceding the date of taking office.

Persons who meet the basic residence test may still be disqualified from serving. These reasons for disqualification ensure directors are not exposed to conflicts of interest. For example, an employee of a taxing unit that participates in the appraisal district may not serve. However, an elected official or member of the governing body of a participating taxing unit may serve.

Selection Process

Taxing units, specified by statute, select the appraisal district directors. Voting taxing units are the county, school districts, cities and certain conservation and reclamation districts.

The Tax Code provides that the county TAC serves on the appraisal district board of directors. The county TAC automatically serves as a nonvoting director if the county TAC is not appointed to the board of directors to serve as a voting director. If a taxing unit, such as the county commissioner's court, appoints the county TAC to the appraisal district board, then the county TAC serves as a voting member.

The county TAC does not have to meet the residency requirements for serving as a nonvoting director. The county TAC, however, is ineligible to serve as a nonvoting or voting director if the county TAC also serves as the CAD's chief appraiser. The county TAC is ineligible to serve as a nonvoting director if the county has contracted for the assessment and collection of county taxes with another taxing unit or with the CAD.

No Delinquent Taxes

Owing delinquent property taxes disqualifies a person from serving on the CAD board of directors. The person is ineligible if he or she owns property on which delinquent property taxes have been owed for more than sixty (60) days after the date the person knew or should have known of the delinquency.

This disqualification does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect the delinquent taxes.

Prohibited Family Relationships

A person may not be appointed or continue to serve on the board, if related within the second degree of consanguinity (blood), or affinity (marriage) to the following persons:

- an appraiser who appraises property for use in the appraisal district's appraisal review board proceeding; or
- a person who represents property owners for compensation before the appraisal district's appraisal review board.

A director who continues to serve knowing he or she is related in this manner to an appraiser or tax representative commits a Class B misdemeanor.

Persons who are related to directors within the second degree by affinity or within the third degree by consanguinity may not be employed by the chief appraiser. Directors cannot serve if these relatives are employed by the appraisal district. The "continuous employment" exceptions provided in the general nepotism statute for persons who have been continuously employed before the appointment of a public official does not apply to appraisal district employees. A person commits an offense if the person intentionally or knowingly violates this prohibition; the offense is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000.

Terms of Office and Vacancy

Appraisal district directors serve two-year terms. Each term begins on January 1 of an even-numbered year. All directors serve the same two-year terms unless the taxing units have adopted staggered terms. The two-year term of office does not apply to the county TAC who serves as a nonvoting director.

If a director's vacancy occurs on the board, the board notifies the voting units of the vacancy. The voting taxing units nominate by resolution candidates to fill the vacancy. All nominations are submitted to the chief appraiser within 10 days after receiving notice from the board of directors that a vacancy exists. The chief appraiser delivers a list of the nominees to the directors within the next five days. The directors select by majority vote one of the nominees to fill the vacancy.

If the method of selecting directors is changed, the resolution establishing a new selection method may provide a method for filling vacancies. If the resolution does not specify a procedure, vacancies are filled in the manner described above.

Recalling a Director

A taxing unit may ask for the recall of any director the unit voted for in the appointment process. A unit may not ask for the recall of a director if the unit didn't cast any votes for that director in the last election. Recall starts when the unit files a resolution with the chief appraiser stating that the unit is calling for the recall of a named member. Within ten (10) days after a unit files a recall resolution, the chief appraiser must give written notice of the resolution to the presiding officer of each voting taxing unit.

Sec. 6.033 of the Texas Property Tax Code provides specific procedures for taxing units to recall Board nominees.

Optional Staggered Terms

The taxing units participating in the appraisal district may adopt staggered one and two-year terms. To adopt staggered terms, two events must occur. First, three-fourths of the voting taxing units are required to adopt resolutions for staggered terms. Second the voting taxing units must have changed the method for appointing Board members to end cumulative voting (casting all or part of the votes to which the taxing unit is entitled). These two events may occur simultaneously.

The staggered term provision does not apply to the county Tax Assessor/Collector who serves as a nonvoting director.

Sec. 6.034 of the Texas Property Tax code provides the procedures for the staggered terms for the Board of Directors.

II. Organization

A newly selected board must be properly sworn into office, select officers, assign responsibilities and schedule public meetings.

Oath of Office

The Texas Constitution requires each director to sign a statement and take an oath of office before beginning a term. January 1 of the year in which the term begins is the earliest date the oath may be taken. No official board actions can be taken until the statements and oaths of office are administered.

Board Officers

The first meeting of the year, the board will organize and choose officers. The board will select a chair and secretary, vice chair and other officers. A quorum of a majority of members must be present before the board takes any official action.

Compensation of Directors

Appraisal district directors may not receive a salary or other compensation for serving on the board. Directors may be reimbursed for reasonable and necessary expenses incurred in the performance of their duties if included in the appraisal budget.

Board Meetings and the Open Meetings Act

The board of directors is required to complete a training course on the Open Meetings Act not later than the 90th day after taking the oath of office. The course is offered by the Office of the Attorney General. Directors who are already on boards before January 1, 2006, must complete a course before January 1, 2007.

The board is subject to the Open Meetings Act, *Chapter 551, Government Code*, so all board meetings are open to the public. Some meetings on specific subjects may be closed after the board convenes in an open meeting. There are three categories of meetings; regularly scheduled, called, and emergency. The board, through its secretary, must comply with the Open Meetings Act before each of these meetings. Persons who believe the board violated the Open Meetings Act may sue the board in district court, if the court agrees the Act was violated, actions taken during the meeting are invalid. To protect the board's official actions, all members should be thoroughly familiar with the Act. Open meetings may continue to the following regular business day without the need for re-posting, so long as the action is made in good faith.

Posting Meetings

The board must post notice of all board meetings within a specific time and at a specific place seventy-two hours before the meeting.

Notices should be posted at the appraisal district office in a place convenient to the public, at the county clerks office and with the Texas Secretary of State, seventy-two hours before the meeting.

All notices shall include the date, hour and place of the meeting and the subject to be discussed. Emergency meeting notices must also give the reason for the emergency.

Emergency Meetings

The board may call emergency meetings only when the reason for the meeting is to respond to an imminent threat to public health and safety or to a “reasonably unforeseeable” situation demanding immediate action. Post emergency meetings at least two hours before the meeting. If the media has requested notification by telephone or other electronic means of any emergency meetings, the board must do so.

Executive Sessions

To hold an “executive” or closed session, the board must give notice of the meeting as required above. The notice must include the subject of the closed session as permitted by law. A quorum must be present at the meeting, and the board must convene in an open meeting before starting the closed session. The chair must announce the section of the Open Meetings Act that authorizes closing the meeting and the topic to be discussed and then may close the meeting. The Act permits members of the board to meet, but does not state who, besides members, may be included. Generally, the board should admit only those persons whose attendance is necessary to the specific purpose of the executive session.

The board must keep either a “certified agenda” or tape recording of each closed session. The certified agenda must include the chair’s announcement of the beginning and end of the session, show the time and date, state the subject of the discussion and record any further action taken. The board may not take any official action during a closed session. All official action must be taken in an open meeting.

III. Board Policies, Procedures and Duties

The appraisal district's effectiveness requires planning and cooperation among appraisal district directors, the chief appraiser, appraisal staff and taxing units. Policies and goals established by the board of directors are important to this effectiveness.

Primary Responsibilities

- establish the appraisal district's appraisal office;
- hire a chief appraiser
- adopt the appraisal district's annual budget;
- contract for necessary services;
- appoint appraisal review board members;
- select a district depository;
- make general policies on the appraisal district's operation;
- select an auditor;
- develop a written reappraisal plan.

District Policy Manual

Through its policies, the board determines the appraisal district's goals and operates as the decision-making body on appraisal district operations. It is responsible for developing written reappraisal plans and evaluating the chief appraiser in appraising property and administering the appraisal office according to constitutional and statutory requirements.

It is important to have a written operating policy covering all operational aspects of appraisal district operations to continue if key employees leave. A policy manual allows the board to make important decisions in advance, rather than in response to a crisis situation. A policy manual explains the law, establishes policies to meet local needs, and brings together the requirement of the Texas Constitution, the Tax Code, Comptroller rules and other operational matters.

Required Written Policies

State law requires the board to have some specific written policies, which may be included in the policy manual.

Section 6.05 (i) Tax Code, the board must develop a biennial written reappraisal plan and hold a public hearing to consider the plan. No later than September 15th of each even-numbered year, the appraisal district must approve the reappraisal plan and distribute copies to the taxing units and the Comptroller within 60 days of board approval.

Statutory Requirements – Property Tax Code

1. An appraisal district shall be established in the county in which it is located. *Sec.6.05 (a)*
2. The board may purchase or lease real property or construct improvements necessary to establish an appraisal office if approved by three-fourths of the voting taxing units. *Sec. 6.051 (a)*
3. The board may convey real property owned by the district if approved by three-fourths of the voting taxing units and the proceeds are apportioned to the units according to the taxing unit's budget allocation. *Sec. 6.051 ©*
4. The board by resolution is required to approve the participation in the district of a taxing unit that lies in two or more counties. *Sec. 6.02 (b)*
5. The board is responsible for notifying all taxing units of a vacancy on the board and for selecting a replacement from nominees submitted. *Sec.6.03 (i)*
6. The board may change the number of directors or method of selecting directors, or both if all voting units agree. *Sec. 6.031 (a)*
7. The board elects from its members a chair and secretary at its first meeting of the calendar year. *Sec.6.04 (a)*
8. The board may contract with another appraisal office or taxing unit in the district to perform the appraisal district's duties. *Sec. 6.05 (b)*
9. The board shall appoint the chief appraiser. *Sec. 6.05 (c)*
10. The board shall develop a biennial appraisal plan after a public hearing, approve the plan by September 15 of each even-numbered year, and distribute copies of the plan to the district's taxing units. *Sec.6.05 (i)*
11. The board is required to adopt an annual budget before September 15, after holding a public hearing and meeting all requirements of the Code. *Sec. 6.06 (b)*
12. The board shall give public notice of the budget and budget hearing by publishing a budget summary in a newspaper of general circulation in the

appraisal district at least 10 days before the public hearing on the budget.
Sec.6.062 (a)

13. The board is required to adopt a new budget within 30 days after its budget is disapproved by the taxing units. *Sec. 6.06 (b)*
14. The board may amend the approved operating budget after giving notice to taxing units. *Sec. 6.06 (b)*
15. The board may authorize the chief appraiser to disburse appraisal district funds. *Sec. 6.06 (f)*
16. The chief appraiser is required to credit excess funds to the taxing units' payments for the following year if the payments made or due to be made by the units' exceeded the amount actually spent or obligated to be spent by the appraisal district during the fiscal year for which the payments were made. *Sec. 6.06 (j)*
17. The board must give its advice and consent to the chief appraiser's appointments to the agricultural advisory board and may determine the number of members of the advisory board. *Sec. 6.12 (a)*
18. Laws concerning the preservation, microfilming, destruction of other disposition of records shall be followed. *Sec. 6.13*
19. The board may change its fiscal year if three-fourths of the taxing units agree. *Sec. 6.06 (i)*
20. The board may adopt staggered terms if three-fourths of the taxing units agree. *Sec 6.034 (a)*
21. The board and the taxing unit's governing body shall agree to an estimated budget allocation for new taxing units. *Sec. 6.06 (h)*
22. The board may change the appraisal district's method of financing with the consent of all taxing units. *Sec. 6.061 (a)*
23. The board designates the district depository at least once every two years. The board and the depository may agree to extend a depository contract for one additional two-year period. *Sec. 6.09 ©*

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24. The board receives taxing units' resolutions disapproving board actions. *Sec. 6.10*
 25. The board is required to adhere to the same requirements as cities concerning competitive bidding procedures for purchases and contracts requiring expenditure of more than \$25,000. *Sec. 6.11 (a)*
 26. Through the Interlocal Cooperation Act, the governing body of a taxing unit may contract with the board to assess or collect taxes. *Sec. 6.24 (a)*
 27. The board of directors shall appoint appraisal review board members and has the power to change the number of appraisal review board members. *Sec. 6.41 (b)*
 28. The board shall also adopt and implement a policy for the temporary replacement of an appraisal review board member. *Sec 41.66 (g)*
 29. The board approves contracts with private appraisal firms selected by the chief appraiser to perform appraisal services. *Sec 25.01 (b)*
 30. The board shall have prepared an annual financial audit conducted by an independent certified public accountant and deliver a copy of the audit to each voting taxing unit. *Sec. 6.063*
 31. The board may by resolution, prescribe that particular actions of the chief appraiser concerning appraisal district finances or administration are subject to board approval. *Sec 6.06 (f)*
 32. The board may approve in writing the chief appraiser's request to appeal an appraisal review board order to district court. *Sec. 42.02*
 33. The appraisal district (i.e. board of directors) may be sued by the taxing units to compel the district to comply with the provisions of the Property Tax Code, Comptroller rules or other applicable law. *Sec 43.01*

WISE COUNTY APPRAISAL DISTRICT

BOARD OF DIRECTORS

POLICIES – PROCEDURES – DUTIES

Election of Officers

The Board shall elect a Chairman, Vice–Chairman, and Secretary at the first meeting of the Board each calendar year. *Sec. 6.04 (a) Tax Code*

Chairman of the Board

The Chairman shall preside over all Board meetings. The Chairman is also authorized to co-sign all checks issued by the District, with the Chief Appraiser. The Chairman shall have such other powers and duties from time to time as prescribed by the Board.

Vice – Chairman

The Vice–Chairman will preside over the Board meeting in the absence of the Chairman.

Secretary

The Secretary shall attend all meetings of the Board, and record all of the proceedings in a minute book or cause to be recorded. The Secretary is also authorized to co-sign checks issued by the District, with the Chief Appraiser or the Chairman.

Term of Office

At the first meeting of each calendar year, the Board, from its members shall elect a Chairman, Vice-Chairman and Secretary. Each officer shall serve one calendar year.

Compensation

Members of the Board will not receive compensation for service on the Board, but will receive reimbursement for actual and necessary expenses incurred in the performance of their duties, as provided by the budget.

Vacancies

Should the office of the Chairman, Vice-Chairman, or Secretary, become vacant , the new Chairman, Vice-Chairman, or Secretary shall be elected by a majority vote of the Board of Directors at the next regular session.

Board Meetings

- Meetings must be held within the District boundaries at a public place.
- All Board meetings are open to the public. The Board may enter into closed or executive session, as provided by law. *Gov. Code Chapter 551.144*
- No meeting will be conducted in executive session, except to discuss personnel, purchase or sell real estate, or discuss matters with legal counsel.
- A majority of Board of Directors constitutes a quorum.

Meeting Place

Board meetings will be held at the Wise County Appraisal District Office located at 400 E. Business U.S. 380, Decatur, Texas, unless the Board votes to set another meeting place.

Regular and Special Meetings

Regular meetings of the Board may be called by the Chairman of the Board. Special meetings must be called by the Chairman of the Board or Vice-Chairman, upon written request of at least two (2) members of the Board of Directors.

Emergency Meetings

Emergency meeting shall be called only for bona fide emergencies, which cannot reasonably be postponed until a special or regular Board meeting.

The Agenda

Written Notice of the Date, Hour, Place and Subject of each meeting of the Board shall be as follows: (The Agenda)

- An official notice of the meeting will be posted on the website of the Texas Register seventy-two (72) hours prior to the meeting .
- An official notice will be furnished to the County Clerk, and also posted in the lobby of the Wise County Appraisal District seventy-two (72) hours prior to the meeting.
- In case of an emergency meeting, notice will be posted at least two (2) hours before the meeting is to convene, on the door of the Appraisal District Office.

- If members of the media have requested notification of any emergency meetings, the Board must do so.
- No action shall be taken at a meeting on a subject which was not stated on the agenda and posted for that meeting. However, the requirement for the notice does not apply to specific factual information or recitation of existing policy furnished in response to an inquiry made at such meeting by the general public, or a member of the Board. Any deliberation, discussion or decision, with respect to the subject about which such inquiry was made, shall be limited to a proposal to place such subject on the agenda for a meeting for which notice is provided as required by law.
- If an executive session is planned, it will be listed on the agenda stating the purpose of the closed session as permitted by law.

Voting by Board Members

No votes shall be taken in secret ballot at any meeting.

Board Members Information

Prior to each Board meeting a copy of the agenda , minutes of the prior meeting, information, data and reports concerning each item to be discussed at the meeting will be mailed to each Board member. Any other information that may be beneficial to the members may also be included.

Board Meetings

The Board Chairman, or person chairing the Board meeting either at his/her request, the request of another Board member, or the Chief Appraiser, may announce at the public meeting , that there will be a change in the order of the agenda. The items listed in sequence on the posted Board agenda may be rearranged to fully utilize the time of the Board and public in attendance at the Board meeting. It is fully understood that any Board member may request factual information from the Chief Appraiser at any meeting of the Board, or prior to the meetings of the Board.

Board Meetings (Discussion)

Discussion should be addressed to the Chairman of the Board, and then to the entire membership of the Board. Discussion shall be directed solely toward the business currently under deliberation.

The Board Chairman shall stop discussion if, (a) it does not apply to the business before the Board, (b) if the Board has agreed to a time limit for discussion of a subject and that time limit has expired.

Aside from these limitations, the Chairman shall not interfere with the discussion, as long as members wish to address themselves to a subject under consideration.

Board Meetings (Broadcasting and Taping)

Any part of the Board meeting, except during an executive session, may be recorded by any person in attendance by means of a tape recorder or any other means of sonic or video reproduction. However, the Chairman of the Board shall require that the location of the equipment and/or manner in which the recording is conducted, does not interfere with the conduct of the meeting by disturbing the Board of Directors and/or visitors attending the meeting. (*Gov. Code 551.021.*)

Minutes – Open Meetings – Recording

The minutes and tape recordings of an open meeting are public records and shall be available for public inspection and copying, on request to the governmental body's chief administrative officer or the officer's designee. (*Gov. Code 551.022.*) Minutes shall be kept of all proceedings of the Board and shall be kept in the possession of the Appraisal District.

Closed or executive sessions shall have a record of proceedings by a certified agenda.

Quorum

A majority of the members of the Board shall constitute a quorum for the transaction of business. The act of a majority of the Directors present at any meeting which there is a quorum shall be the act of the Board members.

Budget Hearings

- a. Each year the Chief Appraiser shall prepare a proposed budget for the operations of the District for the following tax year. (*Tax Code Sec. 6.06*). He shall submit copies to each taxing unit participating in the District and to the Board of Directors before June 15.
- b. The Board of Directors shall hold a public hearing to consider the budget. The Board shall complete its hearings, make any amendments to the proposed budget and approve a final budget before September 15.

- c. Each taxing unit shall pay its allocation in four (4) equal payments. The first payment shall be made before January 1 of the year in which the budget takes effect.
- d. Payment shall be made to a depository designated by the Board of Directors. The funds may be disbursed only by written check, draft, or order, which requires two (2) signatures, signed by the Chairman of the Board, the Secretary or, if authorized by resolution of the Board, the Chief Appraiser.

District Depository (*Tax Code Sec. 6.09*)

- a. The Appraisal District depository must be a banking corporation incorporated under the laws of this state or the United States or a savings and loan association in this state whose deposits are insured by the Federal Savings and Loan Insurance Corporation.
- b. The Appraisal District Board of Directors shall designate as the District depository the financial institution that offers the most favorable terms and conditions for handling of the District's funds.
- c. The Board shall solicit bids to be designated as depository for the District. The depository when designated shall serve for a term of two years and until its successor is designated and has qualified. The Board and the depository may agree to extend a depository contract for one additional two-year period.

Financial Audit

- a. An audit is required once a year of the District's financial affairs. The Board of Directors shall have this prepared by an independent certified accounting firm. (*Tax Code Sec. 6.063*)
- b. The report of this audit is a public record. A copy of this report shall be delivered to the presiding officer of the governing body of each taxing entity and copies shall be available for inspection in the appraisal office.

Purchases

Prior to the purchase of any item of \$15,000.00 or more , the Appraisal District shall advertise for bids and submit the bids to the Board of Directors for consideration in accordance with *Local Gov. Code Chapter 271*.

The Chief Appraiser may spend, or obligate monies for any budgeted item not in excess of \$1,000.00 without approval of the Board. Amounts other than the monthly salary payments or contract services shall have advance approval from the Board before monies are spent or obligated by the Chief Appraiser.

Board Policy Development

No policy or regulation, or any part thereof, shall be operative if it is found to be in conflict with applicable law.

Board Policies

Board policies shall consist of written statements officially adopted by the Board of Directors, to serve as guidelines for the office staff to follow.

Board Members Authority

Board members have no authority except when functioning as a member of the Board in an official meeting.

The Board has no authority to review Appraisal Review Board decisions or reviewing exemptions, qualification for special appraisal or taxability determinations.

The Board does not appraise property or review values on individual properties. The law assigns these duties to the Chief Appraiser and the Appraisal Review Board respectively.

Board Members Conflict of Interest Laws

Under the local *Government Code Chapter 171*, a director who has a substantial interest in a matter before the Board, must do the following:

- a. File an affidavit declaring the extent and nature of the interest in the entity or property with the Appraisal District's record keeper.
- b. Abstain from voting or participating in discussions on any issue involving the interest.

Directors are also subject to the prohibitions in *Section 6.036 of the Tax Code*.

Directors may not serve or be appointed if they have a substantial interest in a business entity that contracts with the Appraisal District, or with a taxing unit that participates in the District, if the contract relates to the performance of an activity governed by the *Code*.

Public Access Policy for Meetings

Pursuant to *Section 6.04 (d), Property Tax Code*, a reasonable period of time at the end of each meeting of the Appraisal District Board of Directors shall be provided for public comments. The period of time shall be determined at the discretion of the Chairman of the Board of Directors at each meeting.

Pursuant to *Section 6.04 (e), Property Tax Code*, the following policies are adopted to provide public access to the Board of Directors for purposes of testimony at public meetings:

Any non-English speaking person, deaf person, or person who has any physical, mental, or development disability desiring to appear before the Board must file a written request with the Chief Appraiser, who will schedule the person to present testimony at the next regularly scheduled Board meeting. The request should indicate any special assistance or arrangement required to make the presentation to the Board possible.

The Chief Appraiser shall have a bilingual person in the county to serve as an interpreter. An interpreter shall attend any meeting of the Board of Directors in which a non-English speaking person is scheduled to testify and shall be paid an amount equal to that paid to members of the Appraisal Review Board.

The Chief Appraiser shall coordinate with the area service council of the Texas Commission for the Deaf, in obtaining services and shall have an interpreter to attend any meeting of the Board of Directors in which a deaf person is scheduled to testify. The interpreter shall be paid an amount equal to that paid to members of the Appraisal Review Board.

Amendments

These rules may be altered, amended, or repealed, and new rules, adopted by the Board at any meeting of the Board at which a quorum is present, provided that notice of the proposed amendment is placed on the agenda. Proposed changes will be provided to the Board members prior to the Board meeting.

Complaint Procedures

Complaints should be in writing to the Chairman of the Board. If it is a complaint that the Board has the authority to resolve, the Board will notify the complainant of the status of the issue until it is resolved.

The Board of Directors has no responsibility for setting tax rates, appraising property, adjusting appraisals, granting or denying exemptions, or any other matter directly affecting the value of property.

Information will be sent to the complainant of the Board's responsibilities and what issues are within the Board's jurisdiction. Such information should include the open meetings and public information laws, taxpayer rights, the appraisal review process, exemption application procedures and where to go for problems with tax payments.

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